

GLENN R. TILLES
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Re: Chapter 11 Case No.
08-13555 (JMP)
Claim #13503
Claim #7001861

September 5, 2013

The Honorable James M. Peck
United States Bankruptcy Judge
Court Room 601
United States Bankruptcy Court for the Southern District of New York
One Bowling Green
New York, NY 10004

Your Honor:

I wish to file an objection in relation to the Lehman Brothers Holdings Inc. ("Lehman") bankruptcy specifically the subordination's filing.

As a former Lehman employee I was part of a deferred compensation program ("ESEP"). My reasons for objecting are:

- a) I had an executory contract with Lehman and the insurance companies,
- b) There appears to be a lack of duty and care by the Trustee relative to unwinding these insurance policies, and
- c) The viability of the ESEP plan given that the IRS was contesting the deductibility of interest and premium payments.

Your consideration of my objection is much appreciated.

Respectfully submitted,

GRT/kal
cc: Weil, Gotshal & Manges
United States Trustee for Region 2



